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**Bundesministerium
Finanzen**



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Fields with a bold frame must be filled in at any rate.

Tax number	DESIGNATION OF THE PARTNERSHIP/ASSOCIATION

Supplement to Form E 6a for the year 2020

1

Please note the **completion instructions (E 6-Er1)**. This supplement is to be filled in for **all participants**.

If there are more than 4 participants, please enter the sheet N°:

Name:				
Tax number				
The participant is a capitalist co-entrepreneur within the meaning of § 23a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
To be filled in only if a partnership is involved (two-layer partnership): § 23a of the Austrian Income Tax Act 1988 is not considered	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1. Determination of income in the case of flat-rate taxation for small entrepreneurs (§ 17 IIIa)

Share in the preliminary profit from Item 2 of Supplement E 6a	9914				
Special operating revenue	9916				
Special operating expenses, deductible operating expenses (§ 17 IIIa 3)	9926				
Basic tax allowance pursuant to § 10	9271				
Total amount					
Fiscal profit share in case of flat-rate taxation for small entrepreneurs without consideration of § 23a <i>Please continue with Item 3 if applicable</i>					



Name:					
Tax number					
2. Determination of income by means of balance sheet accounting, income-expenditure accounting, or flat-rate taxation (outside the agricultural and forestry flat rate, the flat-rate taxation for small entrepreneurs and the flat-rate taxation for food retailers or general merchandise dealers)					
Share of profit/loss from Item 3.2 or Item 3.3 of Supplement E 6a before consideration of the subsequent codes ¹⁾		5			
Special operating revenue		6	9915		
Special operating expenses (without tax-free profit allowance)		7	9925		
Corrections to disposals/withdrawals/write-ups and write-downs of business premises		8	9387		
Corporate donations to benefited research and teaching institutions, museums, cultural institutions, the Federal Office for Monument Protection, umbrella organisations for disabled sports, the International Anti-Corruption Academy and others ²⁾		9	9253		
Corporate donations to charitable organisations, benefited fund-raising associations, etc. ²⁾ <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>		9	9254		
Corporate donations to environmental organisations and animal shelters ²⁾ <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>		9	9255		
Corporate donations to volunteer fire departments and regional fire-fighting associations ²⁾		9	9256		
Donations to the assets of a non-profit foundation		10	9461		
Donations to the Innovation Foundation for Education and its sub-foundations		11	9462		
2.1 Tax-free profit allowance 12					
Participation is held in the business assets		13			
Basic tax allowance Note: This entry is a prerequisite for consideration of the tax allowance		14	9221	—	—
Investment-related tax-free profit allowance for tangible assets Note: This entry is a prerequisite for consideration of the tax allowance		15	9227	—	—
Investment-related tax-free profit allowance for securities Note: This entry is a prerequisite for consideration of the tax allowance		16	9229	—	—
Tax-free profit allowance to be taxed subsequently		17	9234		

¹⁾ In this field, enter the prorated profit/loss resulting from Supplement E 6a. This can be apportioned among the participants in deviation from the noted participation ratio.

²⁾ **Please note:** Donations are deductible only to the amount of 10% of the profit before possible consideration of a tax-free profit allowance. Enter here the amount that is deductible considering this maximum limit.





2.2 Sale of shares				
Share was sold (percentage)	18	9930	%	%
Date (DD.MM.YYYY)				
Adjusted net gain/loss carried forward	19	9935		
Gain on disposal (before any tax allowance)/loss on disposal	20	9940		
Tax allowance for gain on disposal in accordance with § 24 IV	21	9022	—	—
Share was sold (percentage)	18	9931	%	%
Date (DD.MM.YYYY)				
Adjusted net gain/loss carried forward	19	9936		
Gain on disposal (before any tax allowance)/loss on disposal	20	9941		
Tax allowance for gain on disposal in accordance with § 24 IV	21	9023	—	—
Share was sold (percentage)	18	9932	%	%
Date (DD.MM.YYYY)				
Adjusted net gain/loss carried forward	19	9937		
Gain on disposal (before any tax allowance)/loss on disposal	20	9942		
Tax allowance for gain on disposal in accordance with § 24 IV	21	9024	—	—
Total amount			Fiscal profit share without consideration of § 23a	
3. On-hold regulation for participation as a capitalist co-entrepreneur within the meaning of § 23a (at any rate to be filled in together with the development of the capital account and the on-hold losses)				
Profit share (profit/loss) before consideration of § 23a				
In case of loss : Feeding to the on-hold amount (reduction of the loss by the amount in code 9402/7402)	22	9025		
In case of profit : Reduction by the on-hold amount (internal compensation of losses by offsetting of the profit against the on-hold loss from a previous year to the amount in code 9403/7403)	23	9026		
Total amount	24		Fiscal profit share after consideration of § 23a	





Only to be filled in if two business years end in the assessment year – apportionment of the total amount and the profit shares (after consideration of § 23a if applicable) to the two business years:				
Of which for business year 1				
Total amount 25		Fiscal profit share		
Of which for business year 2				
Total amount 25		Fiscal profit share		

Determinations on the assessment of the participants concerning the business year (business year 1 if applicable) ³⁾ 26

The income includes on a prorated basis:				
Losses not eligible for compensation (§ 2 IIa)	9945			
Losses from previous years that can be offset are to be offset with positive income to the amount of:	9950			
Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	9761			
Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	9762			
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable	9772			
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	9773			
Positive balance of the capital gains and capital losses to which the special tax rate is applicable	9763			
Capital gains tax on operating capital yields	9766			
Foreign capital yields against which foreign withholding tax is to be credited	9748			
Creditable foreign withholding tax on operating capital yields	9767			
Capital gains relating to business premises				
Profits relating to business premises to which the special tax rate is applicable 27	9764			
Expenses pursuant to § 20 II in connection with profits from business premises according to code 9764 28	9771			
Real estate income tax that was paid for the tax N° of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) 4)	9765			

³⁾ If only **one business year** ends in the reporting year, the findings relating to that business year are to be entered here (codes **9965** to **9396**). If **two business years** end in the reporting year, only the findings relating to the **first** business year are to be entered here. The findings relating to the **second** business year are to be entered in the codes **7965** et seq.

⁴⁾ **Please note:** If real estate income tax has been paid to the tax N° of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.





The income includes on a prorated basis:				
Income to which the privileged tax rate would be applicable	9970			
Compensation for expropriation pursuant to § 37 III	9328			
Profits from debt relief within the meaning of § 36	9386			
Quota to be achieved in %	9496	%	%	%
Foreign income				
Not to be included in the income are the following: Foreign income tax-exempt subject to the progression proviso	9975			
To be included in the income are the following: Foreign income for which Austria has the taxation right (without capital yields)	9395			
To income in accordance with code 395 , a creditable tax is attributable (without withholding tax according to code 9767) to the amount of	9396			

Presentation of the development of the capital account and the on-hold losses in accordance with § 23a (business year 1, if applicable)

22

Development of the tax capital account relevant for § 23a				
Situation at the beginning of the business year	9397			
Changes from supplementary capital ⁵⁾	9398			
Other changes ⁵⁾	9399			
Status at the end of the business year	9400			
Development of the on-hold losses				
Situation at the beginning of the business year	9401			
Increase by the loss of the business year not eligible for compensation	9402			
Decrease by offsetting against the profit for the business year	9403			
Decrease due to excess deposits or actual liability claim Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code 509	9405			
Status at the end of the business year	9406			

⁵⁾ An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.





Findings on the assessment of the participants concerning a possible business year 2

The income includes on a prorated basis: Losses not eligible for compensation (§ 2 IIa)	7945				
Losses from previous years that can be offset are to be offset with positive income to the amount of:	7950				
Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	7761				
Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	7762				
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable	7772				
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	7773				
Positive balance of the capital gains and capital losses to which the special tax rate is applicable	7763				
Capital gains tax on operating capital yields	7766				
Foreign capital yields against which foreign withholding tax is to be credited	7748				
Creditable foreign withholding tax on operating capital yields	7767				
Capital gains relating to business premises					
Profits relating to business premises to which the special tax rate is applicable	27 7764				
Expenses pursuant to § 20 II in connection with profits from business premises according to code 7764	28 7771				
Real estate income tax that was paid for the tax N° of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) ⁴⁾	7765				
The income includes on a prorated basis:					
Income to which the privileged tax rate would be applicable	7970				
Compensation for expropriation pursuant to § 37 III	7328				
Profits from debt relief within the meaning of § 36	7386				
Quota to be achieved in %	7496	%	%	%	%

⁴⁾ **Please note:** If real estate income tax has been paid to the tax N° of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.





Foreign income				
Not to be included in the income are the following: Foreign income tax-exempt subject to the progression proviso	7975			
To be included in the income are the following: Foreign income for which Austria has the taxation right (without capital yields)	7395			
To income in accordance with code 395 , a creditable tax is attributable (without withholding tax according to code 7767) to the amount of	7396			

Presentation of the development of the capital account and the on-hold losses in accordance with § 23a (business year 2, if applicable)

22

Development of the tax capital account relevant for § 23a				
Situation at the beginning of the business year	7397			
Changes from supplementary capital ⁵⁾	7398			
Other changes ⁵⁾	7399			
Status at the end of the business year	7400			
Development of the on-hold losses				
Situation at the beginning of the business year	7401			
Increase by the loss of the business year not eligible for compensation	7402			
Decrease by offsetting against the profit for the business year	7403			
Decrease due to excess deposits or actual liability claim Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code 509	7405			
Status at the end of the business year	7406			

⁵⁾ An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.

IMPORTANT NOTE: Please do not send **any original documents**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with the data protection regulations! However, retain these for at least **7 years** for a possible inspection.

You can submit this declaration even more easily electronically at bmf.gv.at (FinanzOnline).
FinanzOnline is available to you free of charge around the clock and requires no special software.

Tax representation (name, address, phone N°)

Date, signature

